

**SB 99 STAFF MEASURE SUMMARY**

**Carrier:** Rep. Smith G

**House Committee On Revenue**

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**Action Date:** 06/13/25  
**Action:** Do Pass.  
**Vote:** 4-0-3-0  
**Yeas:** 4 - Hudson, Marsh, Nathanson, Smith G  
**Exc:** 3 - Levy B, Reschke, Walters  
**Fiscal:** Has minimal fiscal impact  
**Revenue:** Revenue impact issued  
**Prepared By:** Beau Olen, Economist  
**Meeting Dates:** 6/11, 6/13

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**WHAT THE MEASURE DOES:**

Extends the property tax incentives for brownfield development by moving the sunset date six years, from January 1, 2027, to January 1, 2033.

**ISSUES DISCUSSED:**

- Land remediation
- Productive land use
- Additional property on tax roll
- Polluter pays principle
- Polluter harm shown by eligible costs of remediation
- Difficulty holding smaller polluters liable
- Private and public pollution sources

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

This program allows cities, counties, or ports to adopt an ordinance to provide property tax incentives for the development of certain brownfield land. Available property tax incentives are a land special assessment and a full or partial exemption of improvements and personal property on the brownfield land. Cities, counties, or ports can adopt the special assessment, full or partial exemption, or both. The incentives apply to the property taxes of all taxing districts in the area if districts representing at least 75 percent of the total combined tax rate support the program. If the 75 percent tax rate threshold is not met, the incentives do not apply to the property taxes of any district. The incentives have a benefit period of up to 10 years, with an option for an additional five years, for a total of up to 15 years. Qualifying owners are granted the incentives until the earlier of the:

- expiration of benefit period
- date on which benefits equal net eligible costs
- discovery owner failed to comply with eligibility requirements, begin brownfield remediation or development, or file a required report.